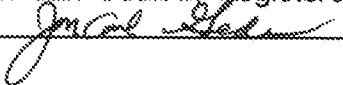


I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, Va. 22313-1450 on: July 7, 2011 by Jon Carl Gealow, Registered Representative. Signature and date of Signature:  Date: 7/8/11

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of	:	MANAGING AND ACCOUNTING FOR SHIPPING STRUCTURES
J. David Sandoval	:	
Serial No: 10/658,740	:	Group Art Unit: 3627
Filed: September 10, 2003	:	Examiner: Faris S. Almatrahi

**AMENDMENT TO CLAIMS AND SECOND SUPPLEMENTAL
RESPONSE TO FINAL OFFICE ACTION**

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed November 17, 2009, an **Amendment and Response to Final Office Action** was mailed to the Commissioner for Patents on May 17, 2010, along with a **Request for Continued Examination (RCE) Transmittal**, and a **Petition for Extension of Time**. A **Supplemental Response To Final Office Action** was mailed to the Commissioner for Patents on February 16, 2011.

The applicant, David Sandoval, and his attorney, Jon Gealow, wish to thank the Examiner Faris S. Almatrahi for his courtesy in granting a telephonic interview on June 6, 2011.